

DEPARTMENT OF THE TREASURY

Internal Revenue Service
26 CFR Part 1
Income Taxes



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CFR Correction

This rule is being published by the Office of the Federal Register to correct an editorial or technical error that appeared in the most recent annual revision of the Code of Federal Regulations.

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.301 to 1.400), revised as of April 1, 2021, in §1.362-4, revise paragraph (j) to read as follows:

§ 1.362-4 Basis of loss duplication property.

* * * * *

(j) *Effective/applicability date.* This section applies to transactions occurring after September 3, 2013, unless effected pursuant to a binding agreement that was in effect prior to September 3, 2013, and at all times thereafter. In addition, taxpayers may apply these regulations to transactions occurring after October 22, 2004. The introductory text and Example 11 of paragraph (h) of this section apply with respect to transactions occurring on or after March 28, 2016, and also with respect to transactions occurring before such date as a result of an entity classification election under §301.7701-3 of this chapter filed on or after March 28, 2016, unless such transaction is pursuant to a binding agreement that was in effect prior to March 28, 2016 and at all times thereafter. In addition, taxpayers may apply such provisions to any transaction occurring after October 22, 2004.

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